

## GUIDE TO OMB CIRCULAR NO. A-11

### What is the purpose of the Circular?

Part 1: Provides an overview of the budget process. It discusses the basic laws that regulate the budget process and the terms and concepts you need to know to understand the budget process and this Circular. (Sections numbered 10 through 22)

Part 2: Covers development of the President's budget and tells you how to prepare and submit materials required for OMB and Presidential review of agency requests and for formulation of the FY 2005 Budget, including development and submission of performance budgets for FY 2005. The performance budget replaces the annual performance plan required by the Government Performance and Results Act. A significant portion of this part focuses on the preparation of the budget *Appendix* and the related database. This year, detailed instructions for a number of requirements not directly related to the preparation and production of the budget have been moved from A-11 and are accessible through electronic links that are provided in [section 25](#). (Sections numbered 25 through 95)

Part 3: Discusses supplementals, amendments, releases of contingent emergency funding, rescission proposals and deferrals, and investments. (Sections numbered 110 through 113)

Part 4: Provides instructions on budget execution, including guidance on the apportionment and reappropriation process (SF 132), report on budget execution and budgetary resources (SF 133), and a checklist for fund control regulations. (Sections numbered 120 through 150)

Part 5: Covers Federal credit programs, including requirements related to the preparation of budget estimates and to budget execution. (Section number 185)

Part 6: Describes requirements for strategic plans and annual program performance reports and provides an overview of the performance budget. (Sections numbered 200 through 230)

Part 7: Discusses planning, budgeting and acquisition of capital assets, and tells you how to prepare and submit information on new and past acquisitions. (Section number 300)

Part 8: Contains supplementary materials. (Appendices numbered A through K)

### How do I find information in the Circular?

The Circular groups related requirements together and presents requirements chronologically, where appropriate (e.g., instructions related to budget formulation are included in Part 2, and instructions related to budget execution are included in Part 4).

The information in each part is divided into chapters and, in some cases, subchapters. The chapters are organized into a series of sections that consist of consecutively numbered subsections. Section numbers are not repeated between parts. We reserved certain section numbers for future use, so there are gaps in the numbering scheme. Page numbers identify the section number and page within that section.

At the beginning of the Circular, there is a table of contents that identifies all the parts, chapters, sections and associated page numbers.

There is also a table of contents at the beginning of each section that identifies the subsections and exhibits contained in that section. We summarize major changes in policies and requirements at the beginning of the Circular. In addition, we describe the changes that affect each section at the beginning of that section and use vertical revision bars in the margins to highlight new requirements and significant changes. At the end of the Circular, there is an index.

OMB circulars, memoranda, and bulletins, including Circular No. A-11, are available for viewing or downloading at the following Internet address:

[www.whitehouse.gov/omb](http://www.whitehouse.gov/omb)

Presidential Executive Orders are available for viewing or downloading at the following Internet address:

[www.archives.gov](http://www.archives.gov)

The internet version of the Circular contains a number of hyperlinks that link the various parts of A-11 with each other and other web sites.

Normally, A-11 is fully revised annually. However, the guidance is usually updated in the fall to reflect changes and clarifications since the full revision. If you are working with a paper copy of A-11 or CD ROM, please check the Internet to make sure you have the latest version and updates.

### **What agencies are covered by the Circular?**

This Circular applies to all executive departments and establishments. In addition, some of the requirements apply to the legislative and judicial branches, to the District of Columbia, and to Government-sponsored enterprises.

If you want a modification to the requirements in this Circular, you must get OMB approval in advance (see [section 25.2](#)).

### **When are the materials required by this Circular due?**

Different materials are due on different dates.

The initial submission of budget justification and other materials required under Part 2 is due **September 8, 2003** for Cabinet agencies and other agencies subject to executive branch review. [Section 25](#) provides additional information on due dates for materials required in connection with the submission of budget estimates.

Materials required under Part 4 are due as follows:

Initial apportionments—August 21

Reapportionments—30 days after enactment of appropriations

SF 133—quarterly, unless OMB requires a monthly report

### **What common conventions does this Circular use?**

When the Circular refers to a specific year, assume it is a calendar year unless otherwise noted. The following phrases and abbreviations are used to identify specific fiscal years:

Fiscal Year	Description
Past year - 1 (PY-1)	The fiscal year immediately preceding the past year.
Past year (PY)	The fiscal year immediately preceding the current year; the last completed fiscal year.
Current year (CY)	The fiscal year immediately preceding the budget year.
Budget year (BY)	The next fiscal year for which estimates are submitted.
Budget year + 1 (BY+1) <i>through</i> budget year + 9 (BY+9)	The fiscal year following the budget year <i>through</i> the ninth fiscal year following the budget year.

Special budget terms, such as budget authority, obligations, and outlays, are defined in [section 20](#).

In Part 2, the term ***schedule*** refers to a set of data within the MAX budget database that is complete in itself and describes a view or slice of the President's budget. Schedules are described in [section 79](#).

### Who can answer questions about the Circular?

The following table lists OMB organizational units with primary responsibility for certain sections of the Circular. You should direct general questions on the instructions and underlying concepts to these units. Direct agency-specific questions on the application of these instructions, as well as on sections not listed below, to your OMB program examiner or Resource Management Office.

### OMB CONTACTS

Section No.	Description	OMB Contact	Telephone No.*
<b>PART 2</b>			
51.12	Justification of unobligated balances in credit liquidating accounts	Budget Concepts Branch, Budget Review and Concepts Division	395-3172
52.4	Financial management budget justification	Financial Standards Reporting and Management Integrity Branch, Office of Federal Financial Management	395-3993
52.5	Report on resources for financial management activities	Federal Financial Systems Branch, Office of Federal Financial Management	395-3993
53	Information technology	Information Policy and Technology Branch, Office of Information and Regulatory Affairs	395-3785
54	Rental payments for space and land	Justice/GSA Branch, Transportation, Commerce, Justice, and Services Division	395-6106
<b>PART 6</b>	Strategic plans, performance budgets, and annual program performance reports	Budget Concepts Branch, Budget Review and Concepts Division	395-3172

Section No.	Description	OMB Contact	Telephone No.*
<b>PART 7</b>	Planning, budgeting, acquisition, and management of capital assets	Information Policy and Technology Branch, Office of Information and Regulatory Affairs	395-3787
—	MAX A-11 User's Guide	Budget Systems Branch, Budget Analysis and Systems Division	395-6934

\*Area code is 202